

Duties of the Equalization Department

The Duties of the Equalization Department include annually performing sales and appraisal studies by class within each local unit to assure that assessments are maintained at 49-50% throughout the County; preparation of a Millage Reduction Report for all tax levying jurisdictions within the County; annual determination and reporting of millage rates allowed to be levied for approval by the Board of Commissioners; maintenance of property descriptions within the County (except for Bangor and Hampton Townships and the cities of Bay City and Essexville); assisting local assessors in all matters of assessment administration; assisting the County Board in all equalization and property value related issues. This office also contracts with the local units of government to assist in the assessment change notices, personal property statements and tax billing. The local assessor determines individual assessments.

County Equalization is mandated by Section 211.34 of the General Property Tax Act of the State of Michigan. This act states: The county board of commissioners of a county shall establish and maintain a department to survey assessments and assist the board of commissioners in the matter of equalization of assessments, and may employ in that department technical and clerical personnel which in its judgment are considered necessary. The personnel of the department shall be under the direct supervision and control of a director of the tax or equalization department who may designate an employee of the department as his or her deputy. The director of the county tax or equalization department shall be appointed by the county board of commissioners. The county board of commissioners, through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those officers by this act, including the development and maintenance of accurate property descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property.